



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-12-060 "Listing of personalty – Burden of taxpayer to list"

WAC 458-12-065 "Listing of personal property – Form and notice"

WAC 458-12-070 "Listing of personalty – When due – Late filing"

WAC 458-12-075 "Personalty – Filing by corporations, partnerships, firms or

WAC 458-12-080 "Listing of personalty – Manufacturers

Date last reviewed: **12/31/00**

Current Reviewer: **Kim M. Qually**

Date current review completed: **8/15/01**

Is this document being reviewed at this time because of a taxpayer or association request?

YES ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions

**RCW 84.40.200 “Listing of personalty on failure to obtain statement –
Statement of valuation to persons assessed or listing”
RCW 84.40.210 “Personalty of manufacturer, listing procedure, statement 0**

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**



Attorney General's Opinions (AGOs): **None**



Other Documents:

Laws of 2001, chapters 185 regarding RCW 84.40.190

Laws of 2001, chapters 187 regarding RCWs 84.40.020 and 84.40.040

4. Review Recommendation:

☒ **Amend**

☐ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of any changes you've identified/recommended earlier in this review document. If this recommendation differs from that of the previous review, explain the basis for this difference. If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The previous recommendation was to amend and consolidate WAC 458-12-060, 065, and 070. The reviewer made a number of good suggestions and I concur.

The previous reviewer recommended that WAC 458-12-075 be combined with WAC 458-12-080. I recommend that this information also be combined into a consolidated rule with the information now provided by WAC 458-40-060, 458-12-065, and 458-12-070. The same requirements apply to individuals and business entities and, in fact, the underlying statutes refer to "every individual, corporation, LLC, partnership, etc." It seems logical to consolidate all this information into a single rule.

The consolidated rule also needs to reflect the 2001 changes to the underlying statutes. It is my recommendation that these rules be amended at the earliest opportunity.



5. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

_____ 1
_____ 2
_____ 3
_____ 4